

**Calendar No. 90**

106TH CONGRESS  
1ST SESSION

**S. 767**

To amend the Internal Revenue Code of 1986 to provide a 2-month extension for the due date for filing a tax return for any member of a uniformed service on a tour of duty outside the United States for a period which includes the normal due date for such filing.

---

IN THE SENATE OF THE UNITED STATES

APRIL 12, 1999

Mr. COVERDELL (for himself, Mr. LEVIN, Mr. MCCAIN, Mr. TORRICELLI, Mrs. HUTCHISON, and Mr. CLELAND) introduced the following bill; which was read the first time

APRIL 13, 1999

Read the second time and placed on the calendar

---

**A BILL**

To amend the Internal Revenue Code of 1986 to provide a 2-month extension for the due date for filing a tax return for any member of a uniformed service on a tour of duty outside the United States for a period which includes the normal due date for such filing.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Uniformed Services  
3 Filing Fairness Act of 1999”.

4 **SEC. 2. EXTENSION OF TIME TO FILE AND PAY TAXES FOR**  
5 **MEMBERS OF UNIFORMED SERVICES ON**  
6 **DUTY ABROAD.**

7 (a) IN GENERAL.—Chapter 77 of the Internal Rev-  
8 enue Code of 1986 (relating to miscellaneous provisions)  
9 is amended by inserting after section 7508A the following:  
10 **“SEC. 7508B. EXTENSION OF TIME TO FILE AND PAY TAXES**  
11 **FOR MEMBERS OF UNIFORMED SERVICES ON**  
12 **DUTY ABROAD.**

13 “In the case of any taxpayer (and the spouse of such  
14 taxpayer) who serves as a member of a uniformed service  
15 (as defined in section 3121(n)), or in support of such uni-  
16 formed service, in an area outside the United States or  
17 the Commonwealth of Puerto Rico, for a tour of duty  
18 which includes the date for filing tax returns under section  
19 6071 (determined without regard to extensions), the Sec-  
20 retary shall provide that a 2-month period beginning on  
21 such date shall be disregarded in determining under the  
22 internal revenue laws, in respect of any tax liability (in-  
23 cluding any interest, penalty, additional amount, or addi-  
24 tion to the tax) of such taxpayer—





**Calendar No. 90**

106TH CONGRESS  
1ST Session

**S. 767**

**A BILL**

To amend the Internal Revenue Code of 1986 to provide a 2-month extension for the due date for filing a tax return for any member of a uniformed service on a tour of duty outside the United States for a period which includes the normal due date for such filing.

APRIL 13, 1999

Read the second time and placed on the calendar